

Form F-66 (IA-2) (7-13-2018)		STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018	
CITY OF <u> AMES </u> , IOWA DUE: December 1, 2018		16208500100000 City of Ames, Iowa 515 Clark Avenue, P.O. Box 811 Ames, IA 50010-0811 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	28,008,461		28,008,461	28,067,952																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	28,008,461		28,008,461	28,067,952																				
Delinquent property taxes	64		64																					
TIF revenues	594,020		594,020	671,076																				
Other city taxes	10,185,318	0	10,185,318	10,162,618																				
Licenses and permits	1,602,795	24,917	1,627,712	1,573,628																				
Use of money and property	861,344	19,209,026	20,070,370	11,267,996																				
Intergovernmental	13,039,771	10,622,228	23,661,999	34,806,359																				
Charges for fees and service	3,798,505	288,417,892	292,216,397	287,930,249																				
Special assessments	564,860	0	564,860	489,335																				
Miscellaneous	1,988,155	2,134,834	4,122,989	7,575,327																				
Other financing sources, including transfers in	25,604,043	7,571,707	33,175,750	47,209,672																				
Total revenues and other sources	86,247,336	327,980,604	414,227,940	429,754,212																				
Expenditures and Other Financing Uses																								
Public safety	18,552,166	0	18,552,166	19,412,883																				
Public works	5,398,826	0	5,398,826	6,000,270																				
Health and social services	1,277,283	0	1,277,283	1,376,394																				
Culture and recreation	8,857,909	0	8,857,909	8,950,362																				
Community and economic development	3,734,829	0	3,734,829	4,750,966																				
General government	2,848,091	0	2,848,091	2,881,502																				
Debt service	16,039,998	0	16,039,998	16,052,166																				
Capital projects	12,822,206	0	12,822,206	41,750,614																				
Total governmental activities expenditures	69,531,308	0	69,531,308	101,175,157																				
Business type activities	0	267,570,220	267,570,220	318,954,583																				
Total ALL expenditures	69,531,308	267,570,220	337,101,528	420,129,740																				
Other financing uses, including transfers out	14,321,706	3,210,393	17,532,099	16,545,170																				
Total ALL expenditures/And other financing uses	83,853,014	270,780,613	354,633,627	436,674,910																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,394,322	57,199,991	59,594,313	-6,920,698																				
Beginning fund balance July 1, 2017	48,864,692	613,799,088	662,663,780	662,663,780																				
Ending fund balance June 30, 2018	51,259,014	670,999,079	722,258,093	655,743,082																				
Note - These balances do not include \$ <u>26,142,892</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 65,480,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 66,796,145</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 83,565,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 209,227,522</td> </tr> </table>					Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	General obligation debt	\$ 65,480,000	Other long-term debt	\$ 66,796,145	Revenue debt	\$ 83,565,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 209,227,522
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents																					
General obligation debt	\$ 65,480,000	Other long-term debt	\$ 66,796,145																					
Revenue debt	\$ 83,565,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 209,227,522																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/30/2018		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Diane Voss		Area Code 515		Number 239-5262																				
Signature of Mayor or other City official (Name and Title)		Date signed																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF AMES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	16,961,025	1,954,863		9,092,573			28,008,461			28,008,461	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	16,961,025	1,954,863		9,092,573	0		28,008,461		T01	28,008,461	4			
5	Delinquent property taxes	39	4		21			64		T01	64	5			
6	Total property tax	16,961,064	1,954,867		9,092,594	0	0	28,008,525			28,008,525	6			
7	TIF revenues			594,020				594,020		T01	594,020	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	40,290	4,645		21,396			66,331		T15	66,331	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	23,707	2,733		12,590			39,030		T19	39,030	12			
13	Hotel/motel tax	2,398,439						2,398,439		T19	2,398,439	13			
14	Other local option taxes		7,681,518					7,681,518		T09	7,681,518	14			
15	TOTAL OTHER CITY TAXES	2,462,436	7,688,896		33,986	0	0	10,185,318	0		10,185,318	15			
16	Section B - LICENSES AND PERMITS	1,602,795						1,602,795	24,917	T29	1,627,712	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	242,697	10,080	-7,032	57,813	216,949	9,822	530,329	18,430,102	U20	18,960,431	18			
19	Rents and royalties	327,965	3,050					331,015	778,924	U40	1,109,939	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	570,662	13,130	-7,032	57,813	216,949	9,822	861,344	19,209,026		20,070,370	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants		14,026			102,225		116,251	2,770,806	B89	2,887,057	27			
28	Community development block grants		419,165					419,165		B50	419,165	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	433,191		0	102,225	0	535,416	2,770,806		3,306,222	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		7,321,752					7,321,752		C46	7,321,752	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		45,442					45,442		C89	45,442	49		
50	Iowa Department of Transportation	70,031				3,536,001		3,606,032	1,942,835	C89	5,548,867	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	State replacement funds	590,426	68,070		314,511			973,007			973,007	55		
56	Consolidated Payment	22,147						22,147			22,147	56		
57	Library Grant	56,599	14,181					70,780			70,780	57		
58								0			0	58		
59								0			0	59		
60	Total state	739,203	7,449,445	0	314,511	3,536,001	0	12,039,160	1,942,835		13,981,995	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	148,792						148,792			148,792	63		
64	Library service							0		D89	0	64		
65	Township contributions							0	33,887	D89	33,887	65		
66	Fire/EMT service							0		D89	0	66		
67	MPO	63,084						63,084	32,224	D89	95,308	67		
68	Iowa State University	70,979			13,076	124,459		208,514	5,842,476		6,050,990	68		
69	Ames Community Schools	44,805						44,805			44,805	69		
70	Total local grants and reimbursements	327,660	0	0	13,076	124,459	0	465,195	5,908,587		6,373,782	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,066,863	7,882,636	0	327,587	3,762,685	0	13,039,771	10,622,228		23,661,999	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	10,597,649	A91	10,597,649	73		
74	Sewer							0	9,166,844	A80	9,166,844	74		
75	Electric							0	67,357,629	A92	67,357,629	75		
76	Gas							0		A93	0	76		
77	Parking							0	380,060	A60	380,060	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	3,004,147	A81	3,004,147	79		
80	Hospital							0	194,978,953	A36	194,978,953	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	923,892	A94	923,892	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	1,789,689	A80	1,789,689	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	27,723						27,723		A89	27,723	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,697,354						1,697,354		A89	1,697,354	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	88,144						88,144		A44	88,144	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	120,433					15,330	135,763		A03	135,763	98
99	Library charges	108,731						108,731		A89	108,731	99
100	Park, recreation, and cultural charges	1,303,169						1,303,169	219,029	A61	1,522,198	100
101	Animal control charges	15,540						15,540		A89	15,540	101
102	Other charges - Specify	50,820						50,820			50,820	102
103		371,261						371,261			371,261	103
104	TOTAL CHARGES FOR SERVICE	3,783,175	0	0	0	0	15,330	3,798,505	288,417,892		292,216,397	104
105												105
106	Section F - SPECIAL ASSESSMENTS					564,860		564,860		U01	564,860	106
107	Section G - MISCELLANEOUS											107
108	Contributions	500	343,275			1,144,785		1,488,560	68,591	U99	1,557,151	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	96,310	829	41,020				138,159	217,787	U11	355,946	110
111	Fines	65,504						65,504	623,437	U30	688,941	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursements	129,331				12,371		141,702	23,187		164,889	114
115	Misc	111,081	36,395					147,476	1,201,832		1,349,308	115
116	Loan Repayment		6,754					6,754			6,754	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	402,726	387,253	41,020	0	1,157,156	0	1,988,155	2,134,834		4,122,989	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	26,849,721	17,926,782	628,008	9,511,980	5,701,650	25,152	60,643,293	320,408,897		381,052,190	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				3,990,000	6,985,000		10,975,000	3,739,654	NR	14,714,654	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	9,105,376	2,398,439		1,623,114	155,519		13,282,448	3,832,053		17,114,501	127
128	Internal TIF loans and transfers in			2,694	414,904			417,598			417,598	128
129					326,513	602,484		928,997			928,997	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	9,105,376	2,398,439	2,694	6,354,531	7,743,003	0	25,604,043	7,571,707		33,175,750	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	35,955,097	20,325,221	630,702	15,866,511	13,444,653	25,152	86,247,336	327,980,604		414,227,940	132
133												133
134	Beginning fund balance July 1, 2017	12,913,731	15,439,017	-781,675	950,970	20,238,066	104,583	48,864,692	613,799,088		662,663,780	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	48,868,828	35,764,238	-150,973	16,817,481	33,682,719	129,735	135,112,028	941,779,692		1,076,891,720	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF AMES		<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	9,159,043	58,887					9,217,930		E62	9,217,930	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	6,777,814	275					6,778,089		E24	6,778,089	6
7	Ambulance							0		E32	0	7
8	Building inspections	1,241,989						1,241,989		E66	1,241,989	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	431,724	31,720					463,444		E32	463,444	10
11	Other public safety	850,714						850,714		E89	850,714	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	18,461,284	90,882		0	0	0	18,552,166			18,552,166	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	10,004	2,052,888					2,062,892		E44	2,062,892	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting							0		E44	0	18
19	Traffic control safety	80,496	894,164					974,660		E44	974,660	19
20	Snow removal		1,133,612					1,133,612		E44	1,133,612	20
21	Highway engineering							0		E44	0	21
22	Street cleaning		252,752					252,752		E81	252,752	22
23	Airport (if not an enterprise)	275,452						275,452		E01	275,452	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works	44,474	551,636					596,110		E89	596,110	25
26	Public Works Administration							0			0	26
27	Engineering Management Services	60,729	42,619					103,348			103,348	27
28	TOTAL PUBLIC WORKS	471,155	4,927,671		0	0	0	5,398,826			5,398,826	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services		1,277,283					1,277,283		E79	1,277,283	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	0	1,277,283		0	0	0	1,277,283			1,277,283	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	4,201,947	226,167					4,428,114		E52	4,428,114	41
42	Museum, band, theater							0		E61	0	42
43	Parks	1,657,170						1,657,170		E61	1,657,170	43
44	Recreation	2,215,538	36,142					2,251,680		E61	2,251,680	44
45	Cemetery	175,852						175,852		E03	175,852	45
46	Community center, zoo, marina, and auditorium							0		E61	0	46
47	Other culture and recreation		345,093					345,093		E61	345,093	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	8,250,507	607,402		0	0	0	8,857,909			8,857,909	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification							0		E89	0	52
53	Economic development	66,256	1,865,178	229,455				2,160,889		E89	2,160,889	53
54	Housing and urban renewal		496,599					496,599		E50	496,599	54
55	Planning and zoning	759,265						759,265		E29	759,265	55
56	Other community and economic development	318,076						318,076		E89	318,076	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,143,597	2,361,777	229,455	0	0	0	3,734,829			3,734,829	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	865,948						865,948		E29	865,948	61
62	Clerk, Treasurer, financial administration	767,346	83,254		12,169			862,769		E23	862,769	62
63	Elections							0		E89	0	63
64	Legal services and city attorney	435,308						435,308		E25	435,308	64
65	City hall and general buildings	319,328	24,646					343,974		E31	343,974	65
66	Tort liability							0		E89	0	66
67	Other general government	295,112	44,980					340,092		E89	340,092	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	2,683,042	152,880		12,169	0	0	2,848,091			2,848,091	70
71	Section G — DEBT SERVICE				16,039,998			16,039,998			16,039,998	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	16,039,998	0	0	16,039,998			16,039,998	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76		684,868	3,297,567			8,839,771		12,822,206			12,822,206	76
77								0			0	77
78	Subtotal Regular Capital Projects	684,868	3,297,567		0	8,839,771	0	12,822,206			12,822,206	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80								0			0	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	0	0	0			0	82
83	TOTAL CAPITAL PROJECTS	684,868	3,297,567		0	8,839,771	0	12,822,206			12,822,206	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	31,694,453	12,715,462	229,455	16,052,167	8,839,771	0	69,531,308			69,531,308	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation							6,262,959	E91		6,262,959	88
89	Capital outlay							3,085,381	G91		3,085,381	89
90	Debt Service							4,164,591	F91		4,164,591	90
91	Sewer and sewage disposal — Current operation							4,994,315	E80		4,994,315	91
92	Capital outlay							3,536,354	G80		3,536,354	92
93	Debt Service							223,001	F80		223,001	93
94	Electric — Current operation							56,236,511	E92		56,236,511	94
95	Capital outlay							1,038,659	G92		1,038,659	95
96	Debt Service							967,306	F92		967,306	96
97	Gas Utility — Current operation								E93		0	97
98	Capital outlay								G93		0	98
99	Debt Service								F93		0	99
100	Parking — Current operation							889,470	E60		889,470	100
101	Capital outlay								G60		0	101
102	Debt Service								F60		0	102
103	Airport — Current operation								E01		0	103
104	Capital outlay								G01		0	104
105	Debt Service								F01		0	105
106	Landfill/Garbage — Current operation							3,867,696	E81		3,867,696	106
107	Capital outlay							190,742	G81		190,742	107
108	Debt Service								F81		0	108
109	Hospital — Current operation							168,110,086	E36		168,110,086	109
110	Capital outlay								G36		0	110
111	Debt Service								F36		0	111
112	Transit — Current operation							10,836,168	E94		10,836,168	112
113	Capital outlay							1,967,549	G94		1,967,549	113
114	Debt Service								F94		0	114
115	Cable TV, telephone, Internet — Current operation								E03		0	115
116	Capital outlay								G03		0	116
117	Housing authority — Current operation								E50		0	117
118	Capital outlay								G50		0	118
119	Debt Service								F50		0	119
120	Storm water — Current operation							466,618	E80		466,618	120
121	Capital outlay							641,126	G80		641,126	121
122	Debt Service								F80		0	122
123	Other business type — Current operation							50,754	E89		50,754	123
124	Capital outlay							40,934	G89		40,934	124
125	Debt Service								F89		0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES							267,570,220			267,570,220	129

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	31,694,453	12,715,462	229,455	16,052,167	8,839,771	0	69,531,308	267,570,220		337,101,528	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	4,834,330	7,109,154			1,960,624		13,904,108	3,210,393		17,114,501	132
133	Internal TIF loans/repayments and transfers out	2,694		414,904				417,598			417,598	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	4,837,024	7,109,154	414,904	0	1,960,624	0	14,321,706	3,210,393		17,532,099	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	36,531,477	19,824,616	644,359	16,052,167	10,800,395	0	83,853,014	270,780,613		354,633,627	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable	237,382	1,139,782				129,735	1,506,899			1,506,899	140
141	Restricted		15,109,058		765,314	16,450,359		32,324,731			32,324,731	141
142	Committed		-309,218			797,670		488,452			488,452	142
143	Assigned	768,299						768,299			768,299	143
144	Unassigned	11,331,670		-795,332		5,634,295		16,170,633			16,170,633	144
145	Total Governmental	12,337,351	15,939,622	-795,332	765,314	22,882,324	129,735	51,259,014			51,259,014	145
146	Proprietary								670,999,079		670,999,079	146
147	Total ending fund balance June 30, 2018	12,337,351	15,939,622	-795,332	765,314	22,882,324	129,735	51,259,014	670,999,079		722,258,093	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	48,868,828	35,764,238	-150,973	16,817,481	33,682,719	129,735	135,112,028	941,779,692		1,076,891,720	148
149												149

Part III		INTERGOVERNMENTAL EXPENDITURES										CITY OF AMES																																																																																																																																																															
		Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																									
		<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to other local governments</td> </tr> <tr> <td>Correction.....</td> <td>M05 \$</td> </tr> <tr> <td>Health.....</td> <td>M32</td> </tr> <tr> <td>Highways.....</td> <td>M44</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94</td> </tr> <tr> <td>Libraries.....</td> <td>M52</td> </tr> <tr> <td>Police protection.....</td> <td>M62</td> </tr> <tr> <td>Sewerage.....</td> <td>M80</td> </tr> <tr> <td>Sanitation.....</td> <td>M81</td> </tr> <tr> <td>All other.....</td> <td>M89 \$</td> </tr> </table>										Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to State</td> </tr> <tr> <td>Highways.....</td> <td>L44 \$</td> </tr> <tr> <td>All other.....</td> <td>L89 \$</td> </tr> </table>										Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$																																																																																																																												
Purpose	Amount paid to other local governments																																																																																																																																																																										
Correction.....	M05 \$																																																																																																																																																																										
Health.....	M32																																																																																																																																																																										
Highways.....	M44																																																																																																																																																																										
Transit subsidies.....	M94																																																																																																																																																																										
Libraries.....	M52																																																																																																																																																																										
Police protection.....	M62																																																																																																																																																																										
Sewerage.....	M80																																																																																																																																																																										
Sanitation.....	M81																																																																																																																																																																										
All other.....	M89 \$																																																																																																																																																																										
Purpose	Amount paid to State																																																																																																																																																																										
Highways.....	L44 \$																																																																																																																																																																										
All other.....	L89 \$																																																																																																																																																																										
Part IV		SALARIES AND WAGES																																																																																																																																																																									
		Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																									
												<table border="1"> <tr> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td>2009 \$</td> <td>107,733,131</td> </tr> </table>										Amount - Omit cents		2009 \$	107,733,131																																																																																																																																																		
Amount - Omit cents																																																																																																																																																																											
2009 \$	107,733,131																																																																																																																																																																										
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																									
A. Long-term debt		<table border="1"> <tr> <th rowspan="2">Purpose</th> <th rowspan="2">Debt outstanding JULY 1, 2017 (a)</th> <th colspan="2">Debt during the fiscal year</th> <th colspan="4">Debt Outstanding - JUNE 30, 2018</th> <th rowspan="2">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> <tr> <td>1. Water utility</td> <td>19U \$ 64,976,685</td> <td>29U \$ 3,604,811</td> <td>39U \$ 3,240,568</td> <td>49U \$ 1,379,962</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$ 63,960,966</td> <td>191 \$ 1,361,202</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 5,977,555</td> <td>29U 139,848</td> <td>39U 449,283</td> <td>49U 2,832,941</td> <td>49U</td> <td>49U</td> <td>49U 2,835,179</td> <td>189 159,968</td> </tr> <tr> <td>3. Electric utility</td> <td>19U 8,075,000</td> <td>29U</td> <td>39U 655,000</td> <td>49U</td> <td>49U</td> <td>49U 7,420,000</td> <td></td> <td>192 312,306</td> </tr> <tr> <td>4. Gas utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>193</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>194</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>9. Other-Specify Hospital</td> <td>19U 79,295,000</td> <td>29U</td> <td>39U 3,150,000</td> <td>49U</td> <td>49U</td> <td>49U 76,145,000</td> <td>49U</td> <td>189 3,090,047</td> </tr> <tr> <td>10. GO</td> <td>19U 62,234,247</td> <td>29U 10,975,000</td> <td>39U 12,942,150</td> <td>49U 60,267,097</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 2,110,731</td> </tr> <tr> <td>11. Resource Recovery</td> <td>19U 1,135,000</td> <td>29U</td> <td>39U 135,000</td> <td>49U 1,000,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 28,688</td> </tr> <tr> <td>12. Airport</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>13. Stormwater</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>14. Section 108</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>Total long-term debt</td> <td>221,693,487</td> <td>14,719,659</td> <td>20,572,001</td> <td>65,480,000</td> <td>0</td> <td>83,565,000</td> <td>66,796,145</td> <td>7,062,942</td> </tr> </table>																				Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year		Debt Outstanding - JUNE 30, 2018				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 64,976,685	29U \$ 3,604,811	39U \$ 3,240,568	49U \$ 1,379,962	49U \$	49U \$	49U \$ 63,960,966	191 \$ 1,361,202	2. Sewer utility	19U 5,977,555	29U 139,848	39U 449,283	49U 2,832,941	49U	49U	49U 2,835,179	189 159,968	3. Electric utility	19U 8,075,000	29U	39U 655,000	49U	49U	49U 7,420,000		192 312,306	4. Gas utility	19U	29U	39U	49U	49U	49U		193	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	9. Other-Specify Hospital	19U 79,295,000	29U	39U 3,150,000	49U	49U	49U 76,145,000	49U	189 3,090,047	10. GO	19U 62,234,247	29U 10,975,000	39U 12,942,150	49U 60,267,097	49U	49U	49U	189 2,110,731	11. Resource Recovery	19U 1,135,000	29U	39U 135,000	49U 1,000,000	49U	49U	49U	189 28,688	12. Airport	19U	29U	39U	49U	49U	49U	49U	189	13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189	14. Section 108	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	221,693,487	14,719,659	20,572,001	65,480,000	0	83,565,000	66,796,145	7,062,942
Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year		Debt Outstanding - JUNE 30, 2018				Interest paid this year (h)																																																																																																																																																																			
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																																																																																																																																				
1. Water utility	19U \$ 64,976,685	29U \$ 3,604,811	39U \$ 3,240,568	49U \$ 1,379,962	49U \$	49U \$	49U \$ 63,960,966	191 \$ 1,361,202																																																																																																																																																																			
2. Sewer utility	19U 5,977,555	29U 139,848	39U 449,283	49U 2,832,941	49U	49U	49U 2,835,179	189 159,968																																																																																																																																																																			
3. Electric utility	19U 8,075,000	29U	39U 655,000	49U	49U	49U 7,420,000		192 312,306																																																																																																																																																																			
4. Gas utility	19U	29U	39U	49U	49U	49U		193																																																																																																																																																																			
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																																																																																																																																																																			
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																																																																																																																																																			
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																																																																																																																																																			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																																			
9. Other-Specify Hospital	19U 79,295,000	29U	39U 3,150,000	49U	49U	49U 76,145,000	49U	189 3,090,047																																																																																																																																																																			
10. GO	19U 62,234,247	29U 10,975,000	39U 12,942,150	49U 60,267,097	49U	49U	49U	189 2,110,731																																																																																																																																																																			
11. Resource Recovery	19U 1,135,000	29U	39U 135,000	49U 1,000,000	49U	49U	49U	189 28,688																																																																																																																																																																			
12. Airport	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																																			
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																																			
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																																			
Total long-term debt	221,693,487	14,719,659	20,572,001	65,480,000	0	83,565,000	66,796,145	7,062,942																																																																																																																																																																			
B. Short-term debt		<table border="1"> <tr> <td colspan="2">Outstanding as of JULY 1, 2017</td> <td>61V \$</td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td colspan="2">Outstanding as of JUNE 30, 2018</td> <td>64V \$</td> <td colspan="2"></td> </tr> </table>																				Outstanding as of JULY 1, 2017		61V \$	Amount - Omit cents		Outstanding as of JUNE 30, 2018		64V \$																																																																																																																																														
Outstanding as of JULY 1, 2017		61V \$	Amount - Omit cents																																																																																																																																																																								
Outstanding as of JUNE 30, 2018		64V \$																																																																																																																																																																									
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																																																																																																																									
		<table border="1"> <tr> <td colspan="2">Assessed Valuations by Levy Authority and County, AY2016/FY2018</td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td colspan="2">Actual valuation -- January 1, 2016</td> <td>\$</td> <td>4,184,550,434</td> <td>x .05 = \$</td> <td>209,227,522</td> </tr> </table>																				Assessed Valuations by Levy Authority and County, AY2016/FY2018		Amount - Omit cents		Actual valuation -- January 1, 2016		\$	4,184,550,434	x .05 = \$	209,227,522																																																																																																																																												
Assessed Valuations by Levy Authority and County, AY2016/FY2018		Amount - Omit cents																																																																																																																																																																									
Actual valuation -- January 1, 2016		\$	4,184,550,434	x .05 = \$	209,227,522																																																																																																																																																																						
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018																																																																																																																																																																									
		<table border="1"> <tr> <th rowspan="2">Type of asset</th> <th colspan="4">Amount - Omit cents</th> <th rowspan="2">Total</th> </tr> <tr> <th>Bond and interest funds (a)</th> <th>Bond construction funds (b)</th> <th>Pension/retirement funds (c)</th> <th>all other funds (d)</th> </tr> <tr> <td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td> <td>W01</td> <td>W31</td> <td colspan="2">W61</td> <td></td> </tr> <tr> <td>\$ 974,290</td> <td>\$ 14,898,601</td> <td></td> <td>428,663,428</td> <td>444,536,319</td> </tr> </table>																				Type of asset	Amount - Omit cents				Total	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			\$ 974,290	\$ 14,898,601		428,663,428	444,536,319																																																																																																																																	
Type of asset	Amount - Omit cents				Total																																																																																																																																																																						
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)																																																																																																																																																																							
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																																																																																																																																																								
	\$ 974,290	\$ 14,898,601		428,663,428	444,536,319																																																																																																																																																																						
REMARKS		V98																																																																																																																																																																									